**Amendments to the Specification:**

Please replace paragraph **[0041]** with the following amended paragraph.

**[0041]** An n-type JFET region 320 is disposed in an upper portion of the $n^-$-type epitaxial layer 306 using conventional processing techniques. The n-type JFET region 320 forms a pn junction 321 with the $p^-$-type well region 308. The impurity concentration of the n-type JFET region 320 is higher than that of the $n^-$-type epitaxial layer 306. A $p^-$-type floating well region 322 is also disposed in an upper portion of the $n^-$-type epitaxial layer 306 using conventional processing techniques. The n-type JFET region 320 forms a second pn junction ~~321~~ 323 with the $p^-$-type floating well region 322. The $p^-$-type floating well region 322 is spaced apart from the $p^-$-type well region 308 by the n-type JFET region 320. In a 600V IGBT embodiment, a distance between the $p^-$-type floating well region 322 and the $p^-$-type well region 308 is approximately 3 $\mu$m to 6 $\mu$m and becomes longer with an increase in the device voltage rating.

Please replace paragraph **[0045]** with the following amended paragraph.

**[0045]** In all three variations, as shown in FIGS. 4A through 4C, a substantially similar pattern of hole current distribution can be observed ~~uniformly distributed~~. That is, most hole current moves through a junction between the $n^-$-type epitaxial layer 306 and the $p^-$-type well region 308. In particular, most hole current flows through the bottom of the $p^-$-type well region 308 with the largest area. This is because the $p^-$-type floating well region 322 suppresses the occurrence of breakdown at the surface of the device. If the $p^-$-type floating well region 322 is not formed, a relatively high concentration of impurity ions in the n-type JFET region 320 causes an electric field crowding. Thus, as described above, breakdown occurs at the surface of the device and a large amount of current flows along the surface and channel region 309.